



Queensland University of Technology
Brisbane Australia

This is the author's version of a work that was submitted/accepted for publication in the following source:

[Newton, Cameron J. & Mazur, Alicia K.](#)
(2016)

Value congruence and job-related attitudes in a nonprofit organization: A competing values approach.

International Journal of Human Resource Management, 27(10), pp. 1013-1033.

This file was downloaded from: <https://eprints.qut.edu.au/86531/>

© Copyright 2015 Taylor & Francis

This is an Accepted Manuscript of an article published by Taylor & Francis in *International Journal of Human Resource Management* on 30 Jul 2015, available online: <http://www.tandfonline.com/10.1080/09585192.2015.1053962>

Notice: *Changes introduced as a result of publishing processes such as copy-editing and formatting may not be reflected in this document. For a definitive version of this work, please refer to the published source:*

<https://doi.org/10.1080/09585192.2015.1053962>

**Value congruence and job-related attitudes in a nonprofit organization:
A competing values approach**

Cameron J. Newton*

*School of Management, QUT Business School,
Queensland University of Technology, Australia*
cj.newton@qut.edu.au

Alicia K. Mazur

*School of Management, QUT Business School,
Queensland University of Technology, Australia*
alicia.mazur@qut.edu.au

*Corresponding author

Value congruence and job-related attitudes in a nonprofit organization:

A competing values approach

Researchers have highlighted the importance of the nonprofit sector, its continued growth, and a relative lack of literature particularly related to nonprofit organizational values. Therefore, this study investigates organizational culture in a human services nonprofit organization. The relationship between person-organization value congruence and employee and volunteer job-related attitudes is examined ($N = 227$). Following initial qualitative enquiry, confirmatory factor analyses of the Competing Values Framework and additional values revealed five dimensions of organizational values. The relationship between value congruence, and employee and volunteers' job-related attitudes was examined using polynomial regression techniques. Analyses revealed that for employees, job-related attitudes were influenced strongly by organization values ratings, particularly when exceeding person ratings of the same values. For volunteers, person value ratings exceeding organization value ratings were especially detrimental to their job-related attitudes. Findings are discussed in terms of their theoretical and practical implications.

Keywords: organizational culture; value congruence; volunteers; job-related attitudes

Word Count: 7,840

Worldwide growth of the nonprofit sector, shifts in employment trends, and increasing accountability demands mean that nonprofit organizations must transform into professional entities to remain sustainable (OECD, 2003). This has resulted in an expanding nonprofit workforce with several distinct management challenges. In particular, cultural change within nonprofit organizations may present a threat to members' fit if they perceive the changes conflict with their personal values (e.g., altruism). Further, according to the PwC-CSI Community Index, a nonprofit sector survey in Australia, most nonprofit industries are not confident that they will be able to meet services demands or attract and retain high-quality employees in the future (PWC, 2013). This is particularly the case for human services industry nonprofit (HSNP) organizations who ranked fourth lowest of the 10 nonprofit industries.

Typically, the human services workforce can be differentiated from private and public sectors by their altruistic behaviors. The work of these employees and volunteers, however, is often under-funded, demanding, and poorly paid, representing a potential source of strain. It is, therefore, essential to understand the effects of interactions between such organizations' values (or culture) and the values of their members. While this congruence-adjustment process has attracted some attention in private and public sector organizations (Leiter and Newton, 2010), the issue has not been thoroughly explored within nonprofit organizations.

Further, the differences between employee and volunteer person values, and the impact of these differences on the interactions between their values and the organizations' values, have not yet been fully examined within the context of HSNP organizations. This study sought to document the values underlying a HSNP organization's culture, and to investigate the influence of employee and volunteer person-organization value congruence on two job-related attitudes – job satisfaction and intentions to stay.

Organizational culture: The competing values framework

According to Schein (1985), organizational culture comprises three different levels: basic assumptions (e.g., regarding human nature and social relationships); values (enduring beliefs about preferable modes of conduct such as justice; Rokeach, 1973); and artefacts (physical evidence of culture; Deal, 1985). Although the last 30 years have seen the development of numerous models for the assessment of organizational norms or behavioral values (Rousseau, 1990) the organizational culture model adopted in the present study is the Competing Values Framework (CVF: see Quinn, 1988). Other models and diagnostic tools are, for the most part, developed and validated with private and/or public sector employees, potentially rendering them unsuitable to nonprofit organizations. Furthermore, the CVF of organisational culture has been empirically demonstrated to be a robust value-based model in diagnosing and changing organisational culture, and creating organisational value (Cameron, Quinn, DeGraff, and Thakor, 2006). The CVF specifies a descriptive content of organizational culture, identifies dimensions whereby similarities and differences across cultures can be evaluated, and suggests tools and techniques for organizational analysis that enable measurement and representation of organizational culture (Howard, 1998). The CVF can be assessed via ratings (from multiple perspectives) of explicit value statements.

The CVF comprises two primary dimensions: structure and environmental focus. These two dimensions reflect preferences for either flexible or controlled (hierarchical) structure, and whether an organization focuses its attention inward towards its internal dynamics (concern for the human and technical systems inside the organization) or outwards towards its external environment (responding to outside change and producing in a competitive market). These dimensions intersect to create four culture types: human relations, open systems, rational goal, and internal process. The human relations (HR) culture is dominated by employee consultation, participation, and openness, with belonging and trust as

core values. The open systems (OS) culture is characterized by flexibility with an external focus (i.e., open to change; innovation, growth; Howard, 1998; Quinn, 1988). A rational goal (RG) culture essentially values productivity and the achievement of goals with an emphasis on an external focus and structural control. Planning, goal clarification, direction, and decisiveness are characteristics of this culture type (Quinn, 1988).

Lastly, the internal process (IP) culture tends to be internally focused and reliant on structural control. Characteristically, this culture strongly values rules, regulations, and formal procedures with well-developed managerial control systems. Theoretically, all culture types can be present in modern organizations, with some values or cultures more dominant than others. Further, as highlighted by Quinn (1988), there will be differences between groups and between individuals within groups. However, the predominant culture within an organization will be characterized by established structures and norms that reinforce that culture (Quinn, 1988).

The present study is concerned with human service nonprofit organizations which can typically be characterized by values that may not be present in other nonprofit organizations, let alone in other sectors. For example, HR values are related to employee morale, cohesion, and personal development, but these values do not necessarily reflect altruism and the nonprofit values described by Frumkin and Andre-Clarke (2000). Given the state of the literature, the first aim of this study was to qualitatively assess the values that underlie culture in HSNP organizations using the CVF as a framework. This will highlight the values captured already by the CVF as well as suggest additional values that can be incorporated into the CVF to enable more reliable assessment of HSNP organizations.

Research Question 1: To what extent does the CVF incorporate the values relevant to HSNP organizational culture and what additional values could subsequently

be included in the CVF to make it appropriate for use in HSNP organizations?

Person-organization value congruence

Person-Environment Fit theory (Pervin, 1989) states that matching an individual to an environment can result in more favourable outcomes for both. Supplementary fit refers to the congruence of an employee's characteristics with the organisation's or individuals within the organisation (Muchinsky and Monahan, 1987). Powell (1998), who looked specifically at the congruence between individual and organisational core values called this form of supplementary fit, 'reinforcing fit'. Supplementary fit is most commonly assessed based on employee satisfaction and tenure.

As Muchinsky and Monahan (1987) suggest, supplementary fit is based on the premise that people stay in organisations which are more congruent with their interests longer, and tend to be happier than if they are in jobs that were not congruent with their interests. Congruence of values has been associated with higher levels of satisfaction, individual performance, and intentions to stay working at an organization. As mentioned previously, as nonprofit organizations undergo culture change (e.g., to become more accountable and corporate), they need to manage possible threats to organizational members' fit with the culture, as organization members potentially perceive shifts away from altruistic values. The fit and congruence literature is complex, with many definitions and methods of assessment used. This study assesses perceived value congruence by asking individuals to rate first themselves and then the organization on like dimensions with the value congruence measure then constructed from the two ratings.

Person-organization value congruence and employee and volunteer job-related attitudes

Prior research has consistently linked value congruence with more favourable job-related attitudes such as job satisfaction, higher levels of organisational commitment (e.g., see Vigoda, and Cohen, 2002), and lower intentions to leave (Christiansen et al., 1997). Workers in the nonprofit sector are likely to differ from workers in for-profit sectors in a number of ways. For example, workers in the nonprofit sector are likely motivated by societal change while workers in the for-profit sector are driven by financial reward. Hull and Lio (2006) claim workers in the nonprofit sector are more likely to resist change given there is no financial incentive for them to do so.

Within the non-profit sector, Frumkin and Andre-Clark (2000) argue that the human services value based phenomena should be generalizable to the non-profit sector as a whole given the critical importance of values for the performance of non-profit organisations. Dur and Zoutenbier (2014) found that individuals high in altruism who feel the public sector serves the public's interest are significantly more likely to work in the public sector than individuals with low altruism and confidence in the public sectors motives. A collinearity of this is that the sample used in this study may have higher levels of altruism comparative to other sectors.

Popular statistical methods for measuring value congruence (e.g., use of difference scores or correlations) have been questioned because they do not enable a detailed and three-dimensional interpretation of the congruence effect (Edwards, 1994). This is important because congruence reflects a match of perceived values at levels ranging from low to high, therefore, a match between employee and organization values (e.g., altruism) at low levels is just as important as a match at high levels (e.g., Kalliath, Bluedorn, and Gillespie, 1999; Kristof-Brown, Zimmerman, and Johnson, 2005). The use of polynomial regression with

response surface plotting, enabling three dimensional interpretation of the data, overcomes many of the shortcomings of previous methods.

This study follows on from Edwards (1994) and investigates value congruence using polynomial regression. Use of response surface plotting and assessment of slopes and curvatures of the lines of fit and misfit provides a gauge of curvilinearity. This allows for the assessment of congruence effects and their relationship to outcomes. To date, only a few researchers have used a polynomial regression approach to examine potential congruence effects on employee job-related attitudes. Overall, this research has found a strong relationship between high-endorsement value congruence and favourable reports of organizational commitment, job satisfaction, and intentions to stay (e.g., Cable and Edwards, 2004; Slocombe and Bluedorn, 1999).

Two studies have specifically investigated value congruence by polynomial regression using the CVF. Kalliath et al. (1999) found an over-riding presence and influence of main effects such that higher levels of person values and organizational values were associated with higher organizational commitment and job satisfaction. Similarly, Ostroff et al. (2005) found additive effects for these cultures on intentions to leave the organization. Generally, the slope of the line of fit was significant and positive for satisfaction and commitment, and significant and negative for intentions to leave. Overall, Ostroff et al.'s results support Kristof-Brown et al.'s conclusions that the greatest favorable effects on employee job-related outcomes arise from high value-endorsement congruence.

Two points can be made with respect to these results. First, these studies do not investigate volunteers. Volunteers' motivations for engaging work in a particular HSNP organization can be different to those of paid employees. The most obvious distinction is that volunteers are not financially remunerated for work performed. Volunteers engage in nonpaid work for a variety of personal desires, centered on their own values. It is possible that this

difference between volunteers and employees may heighten the relative importance of volunteers' personal values and impact the way their own values interact with organizational values to influence their own job-related attitudes.

Second, if these studies conducted analyses without any controls for demographic factors. As Ostroff et al. (2005) noted, variables such as age, gender, and negative affectivity have been related to systematic differences in ratings of job-related attitudes, and could mask or disguise the effects of values and value congruence on job-related attitudes. This study measured these theoretically relevant demographic and dispositional variables to investigate their potential bias on the results (Spector, 2006).

On the basis of the theoretical and empirical work related to values, value congruence, and job-related attitudes, the following hypotheses are proposed with respect to both HSNP employees and volunteers after controlling for theoretically relevant covariates:

Hypothesis 1 (H1): Person and organization value ratings will be positively related to employee and volunteer job satisfaction and intentions to stay.

Hypothesis 2 (H2a): Congruence of high person and high perceived organization value ratings will be associated with highest employee and volunteer job satisfaction and intentions to stay.

Hypothesis 2b (H2b): An excess of perceived organization value ratings over person value ratings will be associated with highest employee and volunteer job satisfaction and intentions to stay.

Hypothesis 2c (H2c): An excess of person value ratings over perceived organization value ratings will be associated with lowest employee and volunteer job satisfaction and intentions to stay.

Pilot study

To investigate the ability of the CVF values to capture the values in a HSNP organization, semi-structured interviews were conducted with 10 employees and 10 volunteers from one organization, participants were selected using a stratified approach based on gender, age (above and below the median age), and hierarchical level of their position. Participants briefly described the values that were important or explicitly not important within the organization before trying to pair the values they identified onto the each of the four CVF culture types. The participants were asked to place those values that could not be paired in an 'other' category. An analysis of the results revealed that values related to altruism were additionally identified as relevant to the organization in addition to the values specified by the CVF. Altruistic values included compassion, respect for all people, improving other's quality of life, being humanistic, and offering hope.

Method

A questionnaire was developed to quantitatively investigate the values identified in the pilot study and investigate value congruence effects on both nonprofit employee and volunteer job-related attitudes.

Participants and Procedure

Employees ($n = 127$; response rate = 32%) and volunteers ($n = 100$; response rate = 26%) from one Australian HSNP organization took part in the study ($N = 227$). Employee respondents included 27 males and 100 females aged from 19 to 63 ($M = 40$, $SD = 10.94$). Full-time employees represented 76% of the sample, 13% worked on a permanent part-time basis. Mean organisational tenure was 3.30 years. Volunteer participants included 81 males and 19 females aged from 25 to 86 ($M = 60.03$, $SD = 13.61$). Volunteers in the sample worked a mean of eight hours per week and their mean organizational tenure was 5.91 years.

Volunteer participants were offered a choice between completing the questionnaire online or in paper form. Volunteers who chose the latter option (82%) received their questionnaire in an unmarked envelope containing the survey, an information sheet, and a reply-paid envelope.

Measures

Value congruence. Individual and perceived organizational values were assessed in the survey, including 16 values identified by the CVF (see Kalliath et al., 1999) and five additional values identified in the pilot study as being relevant to the organization. Each value was assessed on 1 (*not valued by me*) to 5 (*highly valued by me*), and 1 (*not valued by my organization*) to 5 (*highly valued by my organization*) scales, respectively. Values retained after data reduction analyses are displayed in Table 3.

Job satisfaction. Perceptions of job satisfaction were measured using Warr, Cook, and Wall's (1979) 3-item scale. The scale was designed to measure how people generally felt about their jobs, their level of enjoyment, their satisfaction and level of happiness. Responses ranged from 1 (*I am not happy*) to 5 (*I am extremely happy*).

Intentions to stay. Respondents' intentions to leave the organization were assessed using a single item adapted from Fried, Tieg, Naughton, and Ashforth (1996). The item asked 'I plan to be at this organization a year from now' and was rated on a 5-point scale from 1 (*strongly disagree*) to 5 (*strongly agree*).

Gender and age. Gender and age were measured to investigate potential covariation with focal variables in the study.

Negative affectivity. Negative affectivity was assessed using an 11-item (e.g., 'I am too sensitive for my own good') scale based on the Multidimensional Personality Index (see Agho, Price and Mueller 1992). All items were rated on a 5-point scale from 1 (*not at all*) to 5

(*all the time*). Negative affectivity was assessed in order to control for potential effects of common method variance.

Results

Preliminary data analyses

Means, standard deviations, zero-order correlations, and Cronbach's (1951) alpha (reliability coefficients) for the focal variables were calculated: see Tables 1 (employees) and 2 (volunteers). Correlations among commensurate dimensions of individual and organization values indicated that measures of personal values and organization values were relatively independent. Within the source of values (e.g., personal values, perceived organization values) correlations for both employee and volunteer samples were moderate to high, which is in line with prior values research. Stress research has indicated that measures of job-related attitudes can systematically vary according to age, gender, and negative affectivity (Chandraiah, Marimuthu, and Manoharan, 2003; Nelson and Burke, 2002; Parkes, 1990). One-way ANOVAs and correlation analyses revealed some differences between focal variables as a function of age, gender, and negative affectivity and, as such, these variables were controlled for in all analyses.

(Inset Table 1 Here)

(Inset Table 2 Here)

Organizational culture typology

A confirmatory factor analysis was conducted to determine the dimensionality of the items using AMOS 16.0. Two models were specified. Model 1 assessed the fit of the CVF four-factor culture framework to the data (with altruistic values linked to the human relations latent factor), while Model 2 specified the four CVF factors (as per Model 1) plus another latent

factor comprised of the altruism values. The analysis was conducted using values rated according to organizational importance by employees and volunteers combined. Several goodness of fit statistics were computed for each model following removal of items that did not load significantly onto latent factors. Model 2 ($\chi^2 = 357.00$, $df = 142$, CFI = .95, NFI = .93, RMSEA = .08, SRMR = .03) represented a better fit to the data than Model 1 ($\chi^2 = 725.98$, $df = 146$, CFI = .87, NFI = .85, RMSEA = .13, SRMR = .08).

As such, five values typologies were subsequently assessed in the subsequent analyses. Within each of the five dimensions identified, item-level products of individual and perceived organizational values were calculated and averaged representing the value congruence interaction term for each set of values [i.e., HR, OS, RG, IP, and altruism (ALT)]. The case study organization was rated by all participants as most closely aligning with an altruism culture type (employees $M = 4.49$; volunteers $M = 4.52$) followed by a rational goal culture type (according to employees; $M = 3.97$) and an internal processes culture type (according to volunteers; $M = 4.17$).

Person-organization value congruence

Polynomial regressions were used to conduct the analyses allowing three-dimensional plotting of the relationship between the person and the organizational ratings of values on an outcome (Edwards, 1994). In each regression, covariates were entered at Step 1; person and organizational values ratings at Step 2; quadratic and interaction terms at Step 3; and cubic terms for person and organization ratings at Step 4 to check for the presence of higher-order curvatures. To reduce multicollinearity all independent variables were scale-centred (see Edwards 1994). Linear combinations of unstandardized regression coefficients were used to calculate the slope and curvature of the line of fit (where the individual and organization value

have the same rating) and misfit (where the individual and organization value are maximally different).

Main effects

Perceived organization values (employees). Supporting H1, Table 4 shows that higher ratings of organization values with respect to all value typologies were significantly related to higher employee job satisfaction. Perceived organization values were also significantly and positively related to employee intentions to stay in the organization for each of the five typologies.

Perceived organization values (volunteers). Supporting H1, higher volunteer ratings of organization values were significantly related to higher volunteer job satisfaction for each of the five typologies. Partially supporting H1, perceived organization values were significantly and positively related to volunteer intentions to stay working in the organization for ALT values and neared significance for HR values. Failing to support H1, volunteer ratings of organizational values related to OS, RG, and IP typologies were not significantly related to their intentions to stay.

Person value ratings (employees). Partially supporting H1, the regression analyses revealed that higher personal endorsement of IP values by employees was significantly related to higher job satisfaction, and neared significance in its association with higher intentions to stay. Failing to support H1, employee personal importance ratings of HR, OS, RG, and ALT values were not significantly related to job satisfaction or intentions to stay for employees.

Person value ratings (volunteers). Failing to support H1, the regression analyses revealed that higher personal endorsements of HR and ALT values were significantly but negatively related to job satisfaction (see Table 5). Volunteer rating of organization RG and IP values were not significantly related to job satisfaction. Also failing to support H1,

volunteer personal importance ratings of ALT values neared significance and in being negatively related to intentions to stay, $B = -.28, p < .10$. Volunteer ratings of the personal importance of HR, OS, RG, and IP values were not significantly related to intentions to stay. Contrary to the direction of the relationships predicted in H1, higher volunteer personal values ratings were (significant or otherwise) related to lower job-related attitudes.

(Insert Table 5 Here)

Tests of value congruence

Table 6 presents the results of the congruence analyses relating to each model where the entry of P^2 , $P*O$, and O^2 were significant as a set. Of all the analyses conducted, significant further variance was explained by the entry of congruence terms in five employee models (see Table 4, Models 1 to 5) and five volunteer models (see Table 5, Models 6 to 10). These models were examined for the congruence criteria discussed above. Overall, there are clearly curvilinear-related phenomena occurring that were investigated further using response surface plotting (see Edwards and Parry 1993).

(Insert Table 6 Here)

Employee person – organization value congruence

To show one of the most common patterns obtained in the employee findings, the response surface plot models for Open Systems value congruence on job satisfaction is provided in the Open Systems section below (See Figure 1).

Human relations. Supporting H2a, the slope of the line of fit for employee HR value congruence was positive and significant indicating that as congruence became related more to higher ratings of HR values, job satisfaction significantly increased (see Figure 1). The curvature of the line of fit was negative but not significant. The slope along the line of misfit

was not significant. The curvature of the line of misfit was significant and negative indicating that as incongruence increased job satisfaction decreased.

(Insert Figure 1 Here)

Open systems. Similarly, there was a significant positive slope along the line of fit, indicating that employees who perceived high person and organization OS values reported significantly greater job satisfaction than those who perceived lower OS values. The curvature of the line of fit was not significant. As with the human relations model, the slope of the line of misfit for the open systems model was positive but not significant while the curvature of the line of misfit was negative and significant, indicating that job satisfaction significantly decreased as incongruence increased.

Internal process. The internal process model showed a significant positive slope along the line of fit, again supporting H2a, as employees who rated IP values high personally and in the organization were significantly more satisfied with their jobs than those reporting low yet congruent IP values. Supporting H2b, the slope of the line of misfit was positive and approaching significance: employees whose ratings of the organization's IP values exceeded their own personal ratings of IP values reported higher job satisfaction than those who perceived the opposite. The curvature of the line of misfit was negative and not significant.

Supporting H2a, congruent levels of high IP values were associated with significantly higher intentions to stay than lower congruent levels. Intentions to stay did not increase significantly as IP value congruence increased, though this relationship approached significance. Supporting H2b, a significant positive slope along the line of misfit revealed that an excess of organization IP values over personal ratings of IP values was related to higher intentions to stay than those who perceived the opposite. However, the curvature of the line of misfit was not significant (curvature = -.5, ns).

Altruistic values. Inspection of the congruence parameters (Table 6) and the altruistic values model indicated some support for H2a as high person and organization altruistic values were associated with higher job satisfaction than lower congruent values, though this relationship only approached significance, and job satisfaction levels did not change significantly as congruence increased. Job satisfaction did decrease as incongruence increased, though this relationship also failed to reach significance.

Person – organization value congruence: Volunteers

Human Relations. Table 6 and the human relations model revealed that (failing to support H2a) congruence of person and perceived organization HR values was not significantly related to different levels of job satisfaction. Supporting H2c, job satisfaction was lower for volunteers when their personal rating of HR values exceeded their organization's and was also significantly linked to increasing HR value incongruence.

Open systems. A similar pattern of curvilinearity was observed for OS values (see Table 6. As was the case for HR values and failing to support H2a, job satisfaction did not increase significantly as person and organization OS values increased in tandem, or as OS value congruence moved away from the midpoint of the values scale. As with HR values, volunteers whose OS values exceeded their organization's reported significantly lower job satisfaction than those who perceived the opposite (supporting H2c), and job satisfaction significantly decreased as incongruence increased.

Rational goal. Again failing to support H2a, inspection of the response surface plot and congruence parameters (Table 6) revealed that job satisfaction did not significantly change in relation to the levels of perceived congruent RG values, nor the degree of congruence between person and organization RG values. Similarly, participants who perceived their organization's RG values to exceed their own did not report significantly

higher job satisfaction than those who perceived the opposite, and job satisfaction did not increase significantly as incongruence increased. The graph shows no support for any hypothesis.

Internal process. Failing to support H2a, the slope of the line of fit was not significant. Further, as the internal process model indicated, the curvature of the line of fit approached significance, indicating that job satisfaction increased slightly as congruence neared to bottom and top of the values scale (see Table 6). Supporting H2c, the slope of the line of misfit was significant and negative indicating that volunteers who perceived their organization to possess lower IP values than themselves reported significantly lower levels of job satisfaction, although job satisfaction did not change significantly as incongruence increased.

Lastly, IP value congruence accounted for a considerable amount of variance in volunteer intentions to stay. This relationship approached significance (see Table 6). Parameter estimates and visual inspection of the IP value congruence model showed that, contrary to H2a, the slope of the line of fit was negative but not significant and the curvature was also not significant. Intentions to stay were generally high along the line of fit. The slope of the line of misfit was negative and approached significance, providing some support for H2c and indicating that intentions to stay lowered when volunteers rated IP values as more important personally compared to their rating of importance of these values in the organization. Lastly, the curvature of the line of misfit was positive but not significant.

Discussion

This study contributes to the organizational behavior and nonprofit literatures. First, this study uses the CVF as a basis from which to investigate organizational culture typologies in a nonprofit organization devoted to human services and their relationship with employee and volunteer job-related attitudes. Second, this study seeks to extend the person-environment fit literature by investigating value congruence in a nonprofit organizational context in terms

of employee and volunteer job-related attitudes. The results of this study have implications for the use of the CVF as a tool for assessing culture in HSNP organizations. The results revealed that other values of importance (altruism) were not captured by the CVF, suggesting that organizational value assessment in nonprofit organizations needs to take account of a broader set of values than proposed by the CVF.

Several discussion points are also proposed by the regression analyses in this study, In almost every instance, entry of the person and organization values revealed main effects which accounted for a significant amount of further explained variance on employee and volunteer job-related attitudes. Organization values were mostly found to be significantly predictive of favourable levels of job-related attitudes for employees and volunteers, reflecting results found by Kalliath et al. (1999) and Ostroff et al. (2005). Accordingly, a strongly perceived organizational value would be associated with more guidance in terms of workplace expectations, reducing perceived ambiguity and potentially increasing employee-related outcomes. This argument applies to person values also; the more a value is personally endorsed, the more one experiences certainty about oneself.

Interestingly, person values in the present study operated in different ways for employees and volunteers. For employees, person ratings of different value types were generally not predictive of job-related attitudes, except for Internal Process values, which were positively related to job satisfaction and to a lesser extent, intentions to stay. While lacking statistical significance, it can be noted that nearly all relationships were positive, which is in line with previous research (e.g., Kalliath et al. 1999). This aside, the general trend was for person value ascription to be unrelated to employee job-related attitudes unless, personal importance is related to stability, equilibrium, dependability and reliability in the workplace.

The relationships revealed between volunteers' personal values and job-related attitudes are more controversial. These main effects were negative in nature such that values ascription was related to lower job-related attitudes. This was particularly the case for human relations, altruism, and open systems value congruence. This result is significant and is new to research as it implies that volunteers placing high personal importance on the more flexible values (from the CVF) and altruism may be less satisfied in their work. Additionally, those placing high importance in altruistic values may be less likely to stay volunteering in the organization. A number of potential explanations are proposed. First, for altruistic values it may be that the tasks allocated to volunteers are mundane and removed from the true source of a volunteer's satisfaction related to the feeling that they are actively helping people in need, increasing their intention to leave the organisation. Second, for human relations and open systems values, it may be that the tasks allocated to volunteers are highly routinized which could be dissatisfying for those volunteers valuing creativity and innovation, participation in decision making, and working as a team. This finding in particular reflects a need for future research to further examine the nature of the relationships that have emerged in this study.

Several points can also be noted regarding the ten models displaying curvilinear characteristics in the present study. First, for employees and volunteers, the results reflected previous research in that they tended to show favorable outcomes for those characterised by high-importance value congruence. However, there are important distinctions to note with respect to the lines of fit for employees and volunteers. For example, for employees, the slopes of the line of fit for all models were significant, whereas these slopes were all not significant for volunteers. Volunteers still reported high job-related attitudes for low-importance value congruence. On the other hand, employees reported significantly lower job-related attitudes for low-importance value congruence.

Points of difference also exist between employees and volunteers in terms of the effects of value incongruence. First, the slopes for the line of misfit for employees were all positive, with two results, IP value congruence on job satisfaction and intentions to stay, being significant. This result suggests that, in conditions where organization IP values are rated higher than employees' ratings of those values, job satisfaction and intentions to stay will be higher. Irrespective of their own values, employees seemed to take comfort in and be more satisfied with their jobs when their organization highly valued dependability, reliability, and order at work in terms of procedures and processes. However, this effect was not evident for volunteers where the slopes for the lines of misfit were all negative and (with the exception of rational goal conditions) significant. This result indicates that for volunteers it is more deleterious to job satisfaction and intentions to stay for person values to exceed perceived organizational values, especially for human relations, open systems, and internal process values. A possible explanation is that volunteers' intrinsic motivations are not being satisfied in this scenario (the organisation lacks the level of value that the volunteer needs). This situation is then potentially amplified by the fact that extrinsic considerations, such as an employee's contractual obligations, are not part of the volunteer's mindset. This finding is new to research and indeed demonstrates the differences between volunteers and employees.

While tests for curvilinearity found effects for ten models, a further ten models were not characterised by significant curvilinear or congruence properties. This result differs to Kalliath et al. (1999) and Ostroff et al. (2005) who found entry of the squared and interaction (congruence) terms accounted for a significant amount of further variance in all analyses. It is possible that the sample size associated with the present study was too small to detect the effects found by the previous authors whose studies were characterised by very large samples.

Limitations and future research

The sample for this study was relatively small and represents a potential limitation, it is possible that a larger sample would have detected more congruence effects. With a larger sample there is a greater likelihood of employee exposure to, and personal endorsement of, the five organizational value typologies. The method of assessing organization and person values in this study means that an organization could be rated highly on all values in the same way that a person could rate themselves equally highly on all values. Inspection of the data revealed that ratings of the organization tended to be selective such that all values were not rated equally. Conversely many participants rated themselves equally highly on values across a range of organizational cultures. It is possible that ceiling effects could have inhibited the true nature of the results for person ratings especially. Future research should endeavor to control for structural variables such as job position, perceptions of HR practices, and team climate so as to account for the effects of these variables on the associations between value congruence and job related attitudes in addition to the demographic and dispositional variables controlled for in this study.

Conclusion

While further research is needed to investigate the various explanations for these results, several implications for nonprofit organizations are notable. The results of this study have implication for recruitment and selection. For employees, the link between high-level value congruence and favorable job-related attitudes suggests that it is the highly valued aspects of an applicant's profile that are important to pay attention to. Based on this, organizations should concentrate on hiring staff that attribute high importance to the same values as the organization. The fact that strong organization values (even when exceeding person values) resulted in better job-related attitudes also sends an important message to practitioners. Practitioners need to ensure that the values of importance are clearly embedded in the culture

as this should provide direction which in turn influences job-related attitudes. However, given some of the limitations faced by nonprofit organisations, such as limited resources and knowledge regarding internal communication, it is of even greater importance that nonprofit organisations identify their culture type so that they are better able to hire members with high person-organisation value congruence.

The results highlight that volunteers can sustain higher job-related attitudes in most value in/congruent situations except where person values are in excess of organisation values. Practitioners therefore need to pay very careful attention to volunteers' own personal values and ensure placement in organisations that match the value ascription to those highly endorsed by volunteers. Failure to do so would increase the likelihood of volunteer dissatisfaction and intentions to leave the organization. Overall, these results call for a clear need to assess both employees' and volunteers' values in employment, and for employees and volunteers to seek organizations whose values match their own.

References

- Cable, D. M., and Edwards, J. R. (2004), 'Complementary and Supplementary Fit: A Theoretical and Empirical Integration', *Journal of Applied Psychology*, 89, 822-834.
- The Centre for Social Impact. (2009), *PwC-CSI community index social services industry survey results*. Retrieved from <http://www.pwc.com.au/about-us/corporate-responsibility/publications/community-index/index.html>
- Chandraiah, K, Agrawal, S.C, Marimuthu, P and Manoharan, N (2003), 'Occupational Stress and Job Satisfaction among Managers'. *Indian Journal of Occupational and Environmental Medicine*, 7, 6-11.
- Cronbach, L. J. (1951), 'Coefficient Alpha and the Internal Structure of Tests', *Psychometrika*, 16, 297-334.
- Deal, T. E. (1985), 'The Symbolism of Effective Schools', *Elementary School Journal*, 85, 601-620.
- Dur, R., and Zoutenbier, R. (2014), 'Working for a Good Cause'. *Public Administration Review*, 74, 144-155.
- Edwards, J. R. (1994), 'The Study of Congruence in Organizational Behavior Research: Critique and a Proposed Alternative', *Organizational Behavior and Human Decision Processes*, 58, 51-100.
- Fried, Y., Tieg, R. B., Naughton, T. J., and Ashforth, B. E. (1996), 'Managers' Reactions to a Corporate Acquisition: A Test of an Integrative Model', *Journal of Organizational Behavior*, 17, 401-427.
- Frumkin, P., and Andre-Clark, A. (2000), 'When Missions, Markets, and Politics Collide: Values and Strategy in the Nonprofit Human Services', *Nonprofit and Voluntary Sector Quarterly*, 29, 141 - 163.
- Howard, L. W. (1998), 'Validating the Competing Values Model as a Representation of

- Organizational Cultures', *International Journal of Organizational Analysis*, 6, 231-250.
- Hull, C. E., and Lio, B. H. (2006), 'Innovation in Non-Profit and For-Profit Organizations: Visionary, Strategic, and Financial Considerations'. *Journal of Change Management*, 6, 53-65.
- Kalliath, T. J., Bluedorn, A. C., and Gillespie, D. F. (1999), 'A Confirmatory Factor Analysis of the Competing Values Instrument', *Educational and Psychological Measurement*, 59, 143-158.
- Kalliath, T. J., Bluedorn, A. C., and Strube, M. J. (1999), 'A Test of Value Congruence Effects', *Journal of Organizational Behavior*, 20, 1175-1198.
- Kristof-Brown, A. L., Zimmerman, R. D., and Johnson, E. C. (2005), 'Consequences of Individual's Fit at Work: A Meta-Analysis of Person-Job, Person-Organization, Person-Group, and Person-Supervisor Fit', *Personnel Psychology*, 58, 281-342.
- Leiter, J., and Newton, C. J. (2010), 'Behaviour of nonprofit organisations: Sociological and psychological approaches'. *International Encyclopaedia of Civil Society*. Springer: London.
- Nelson, D. L., and Burke, R. J. (2002), 'A Framework for Examining Gender, Work Stress, and Health'. In D. L. Nelson and R. J. Burke (Eds.), *Gender, Work Stress, and Health*. Washington: American Psychological Association.
- OECD (2003), *The nonprofit sector in a changing economy*, OECD Publishing Service. France.
- Ostroff, C., Shin, Y., and Kinicki, A. J. (2005), 'Multiple Perspectives of Congruence: Relationships between Value Congruence and Employee Attitudes', *Journal of Organizational Behavior*, 26, 591-623.
- Parkes, K. R. (1990), 'Coping, Negative Affectivity, and the Work Environment: Additive

- and Interactive predictors of mental health'. *Journal of Applied Psychology*, 75, 399-409.
- Pervin, L. A. (1989), 'Persons, Situations, Interactions: The History of a Controversy and a Discussion of Theoretical Models', *Academy of Management Review. Special Issue: Theory Development Forum*, 14, 350-360.
- Quinn, R. E. (1988), *Beyond Rational Management: Mastering the Paradoxes and Competing Demands of High Performance*, New York: Jossey-Bass.
- Rokeach, M. (1973), *The Nature of Human Values*, New York: Free Press.
- Rousseau, D. M. (1990), 'Normative Beliefs in Fund-raising Organizations: Linking Culture to Organizational Performance and Individual Responses', *Group and Organization Studies*, 15, 448-460.
- Schein, E. H. (1985), *Organizational Culture and Leadership: A Dynamic View*, San Francisco: Jossey-Bass.
- Slocombe, T. E., and Bluedorn, A. C. (1999), 'Organizational Behavior Implications of the Congruence Between Preferred Polychronicity and Experienced Work-unit Polychronicity', *Journal of Organizational Behavior*, 20, 75-99.
- Spector, P.E. (2006), 'Method Variance in Organizational Research: Truth or Urban Legend', *Organizational Research Methods*, 9, 221-232.
- Vigoda, E., and Cohen, A. (2002), 'Influence Tactics and Perceptions of Organizational Politics: A Longitudinal Study', *Journal of Business Research*, 55, 311-324.
- Warr, P. B., Cook, J. D., and Wall, T. D. (1979), 'Scales for Measurement of Some Work Attitudes and Aspects of Psychological Well-being', *Journal of Occupational Psychology*, 52, 129-148.

Table 1. Descriptive data for employee sample

	Variables	Mean (SD)	1	2	3	4	5	6	7	8	9	10	11
1	HR values (P)	4.57 (.52)	(.67)										
2	OS values (P)	4.39 (.59)	.67**	(.77)									
3	RG values (P)	4.68 (.43)	.58**	.54**	(.75)								
4	IP values (P)	4.45 (.56)	.34**	.44**	.64**	(.73)							
5	ALT values (P)	4.75 (.44)	.51**	.53**	.50**	.47**	(.84)						
6	HR values (O)	3.50 (.95)	-.02	-.02	.15	.24**	.12	(.86)					
7	OS values (O)	3.38 (.98)	-.04	.00	.14	.28**	.17	.88**	(.90)				
8	RG values (O)	3.97 (.83)	.06	.01	.25**	.18**	.23*	.74**	.68**	(.89)			
9	IP values (O)	3.91 (.84)	.02	.09	.24**	.25**	.27**	.59**	.63**	.78**	(.83)		
10	ALT values (O)	4.29 (.78)	.04	.07	.22*	.27**	.35**	.66**	.65**	.71**	.61**	(.82)	
11	Job Satisfaction	3.96 (.76)	.12	.06	.25**	.33**	.23**	.61**	.57**	.56**	.44**	.60**	(.82)
12	Intentions to Stay	4.01 (1.17)	.16	.05	.11	.27**	.24**	.50**	.46**	.46**	.29**	.46**	.58**

Note. Cronbach's (1951) alpha coefficients appear in the diagonal; * $p < .05$; ** $p < .01$.

Table 2. Descriptive data for volunteer sample

	Variables	Mean (SD)	1	2	3	4	5	6	7	8	9	10	11
1	HR values (P)	4.32 (.70)	(.68)										
2	OS values (P)	4.20 (.74)	.75**	(.83)									
3	RG values (P)	4.68 (.45)	.52**	.65**	(.79)								
4	IP values (P)	4.57 (.52)	.43**	.50**	.68**	(.72)							
5	ALT values (P)	4.78 (.49)	.53**	.49**	.60**	.57**	(.91)						
6	HR values (O)	3.88 (1.23)	.12	.21*	.22*	.20	.14	(.93)					
7	OS values (O)	3.69 (1.16)	.18	.21*	.19	.18	.11	.88**	(.91)				
8	RG values (O)	4.11 (1.06)	.06	.13	.21	.18	.15	.82**	.79**	(.94)			
9	IP values (O)	4.17 (1.07)	-.02	.09	.18	.16	.08	.83**	.77**	.90**	(.90)		
10	ALT values (O)	4.52 (.88)	.16	.18	.19	.11	.28**	.74**	.65**	.83**	.77**	(.90)	
11	Job Satisfaction	4.24 (.76)	-.13	-.07	-.06	.09	.00	.47**	.46**	.44**	.45**	.50**	(.83)
12	Intentions to Stay	4.10 (1.02)	-.09	.06	-.06	.09	.02	.21	.22*	.18	.22*	.28**	.67**

Note. Cronbach's (1951) alpha coefficients appear in the diagonal; * $p < .05$; ** $p < .001$.

Table 3. Standardized regression coefficients for confirmatory factor analysis of values according to organizational importance

Values	Human Relations	Open Systems	Rational Goal	Internal Process	Altruism
Acknowledgement for good work	.82*				
Employee participation	.88*				
Morale and pulling together to do the work	.90*				
Innovation and creativity		.78*			
Communication		.92*			
Creativity		.90*			
Decisions made at local levels		.76*			
Meeting goals and targets			.82*		
Outcome excellence			.86*		
Getting the job done			.87*		
Doing one's best			.90*		
Processes and procedures				.71*	
Dependability				.88*	
Efficiency				.89*	
Community spirit					.83*
Improving others quality of life					.88*
Compassion for others					.92*
Respect for all people					.93*
Ethical behavior					.91*
Lowest SMC	.68	.61	.67	.50	.69
Highest SMC	.82	.84	.81	.79	.86

Note. * $p < .05$.

Table 4. Regression coefficients for employee values and value congruence on job satisfaction and intentions to stay

Value congruence dimensions and outcome variables	Step 1			Step 2						
	P	O	R ² Change	P	O	P ²	P*O	O ²	R ² Change	R ²
<i>Person - Organization</i>										
<i>Human Relations</i>										
Job satisfaction	.10	.42***	.25***	.72*	.38***	-.30*	.10**	.00	.05**	.51**
Intentions to stay	.24	.55***	.19***	.53	.56***	-.14	.04	-.03	.01	.31
<i>Open Systems</i>										
Job satisfaction	.05	.37***	.20***	.64**	.29***	-.31**	.08**	.04	.05**	.47**
Intentions to stay	.10	.47***	.14***	.14	.49***	-.02	.02	-.05	.00	.26
<i>Rational Goal</i>										
Job satisfaction	.11	.45***	.24***	.08	.35**	-.05	.10**	.02	.02	.48
Intentions to stay	-.11	.60***	.17***	-.73	.42**	.26	-.08	.17	.02	.30
<i>Internal Process</i>										
Job satisfaction	.22**	.30***	.15***	.86*	.07	-.33*	.12**	.13**	.07**	.44**
Intentions to stay	.36*	.31**	.09***	2.23**	.04	-.76**	-.02	.25**	.07**	.27**
<i>Altruistic Values</i>										
Job satisfaction	.02	.49**	.23***	.78	.42**	-.35*	.08**	.00	.03*	.48*
Intentions to stay	.27	.52**	.15***	.35	.64	-.01	-.05	-.04	.00	.26

Note. For all columns except those labelled R², table entries represent unstandardized regression coefficients for equations with all predictors entered simultaneously; * $p < .10$; ** $p < .05$; *** $p < .001$.

Table 5. Regression coefficients for volunteer values and value congruence on job satisfaction and intentions to stay

Value congruence dimensions and outcome variables	Step 1			Step 2						
	P	O	R ² Change	P	O	P ²	P*O	O ²	R ² Change	R ²
<i>Person - Organization</i>										
<i>Human Relations</i>										
Job satisfaction	-.21**	.31***	.23***	-.17	.25**	-.11	.18**	-.04	.07**	.41**
Intentions to stay	-.15	.16*	.04	-.15	.11	-.05	.08	.03	.01	.26
<i>Open Systems</i>										
Job satisfaction	-.21**	.34***	.22***	-.19	.29***	-.13	.18**	-.05	.07**	.41**
Intentions to stay	-.01	.16	.03	-.12	.12	-.01	.13	-.01	.02	.26
<i>Rational Goal</i>										
Job satisfaction	-.26	.41***	.25***	-.90	.36***	.16	.18**	-.07	.07**	.44**
Intentions to stay	-.16	.18	.03	-1.00	.19	.30	.11	-.10	.03	.29
<i>Internal Process</i>										
Job satisfaction	-.01	.38***	.22***	-1.03*	.39***	.28	.21**	-.10*	.10**	.44**
Intentions to stay	-.01	.17	.03	-1.33	.18	.40	.21*	-.10	.06*	.31*
<i>Altruistic Values</i>										
Job satisfaction	-.38**	.60***	.34***	-.44	.73***	.03	.05	-.13	.02	.49
Intentions to stay	-.28*	.45***	.223***	.04	.12	-.20	.11*	.09	.02	.36

Note. For all columns except those labelled R², table entries represent unstandardized regression coefficients for equations with all predictors entered simultaneously; * $p < .10$; ** $p < .05$; *** $p < .001$.

Table 6. Analysis of congruence characteristics for employees and volunteers

Model (Outcome)	Line of Fit (P = O)		Line of Misfit (P = -O)	
	Slope $b^1 + b^2$	Curvature $b^3 + b^4 + b^5$	Slope $b^1 - b^2$	Curvature $b^3 - b^4 + b^5$
<i>Employees</i>				
Human Relations				
Model 1 (job satisfaction)	1.10**	-.20	.34	-.40**
Open Systems				
Model 2 (job satisfaction)	.93***	-.20*	.34	-.36**
Internal Process				
Model 3 (job satisfaction)	.93**	-.08	.80*	-.31
Internal Process				
Model 4 (intentions to stay)	2.27**	-.53*	2.18**	-.5
Altruistic Values				
Model 5 (job satisfaction)	1.20**	-.26	.37	-.43*
<i>Volunteers</i>				
Human Relations				
Model 6 (job satisfaction)	.07	.03	-.42**	-.33**
Open Systems				
Model 7 (job satisfaction)	.1	.01	-.48**	-.36**
Rational Goals				
Model 8 (job satisfaction)	.55	.28	-1.26	-.08
Internal Process				
Model 9 (job satisfaction)	.64	.39*	-1.42**	-.02
Model 10 (intentions to stay)	-1.15	.51	-1.50*	.10

Note. Significance of linear combinations were determined using standard procedures for testing significant of partial regression coefficients (see Dabos and Rousseau 2004); * $p < .10$; ** $p < .05$; *** $p < .001$.

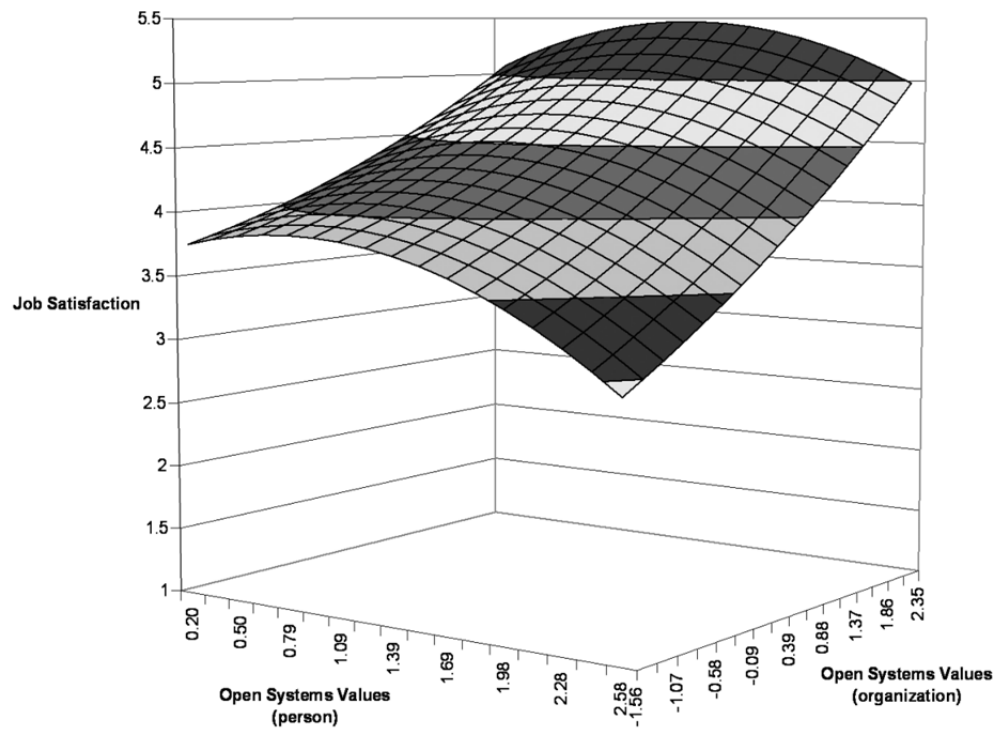


Figure 1. Response surface plot for employee Open Systems value congruence on job satisfaction.

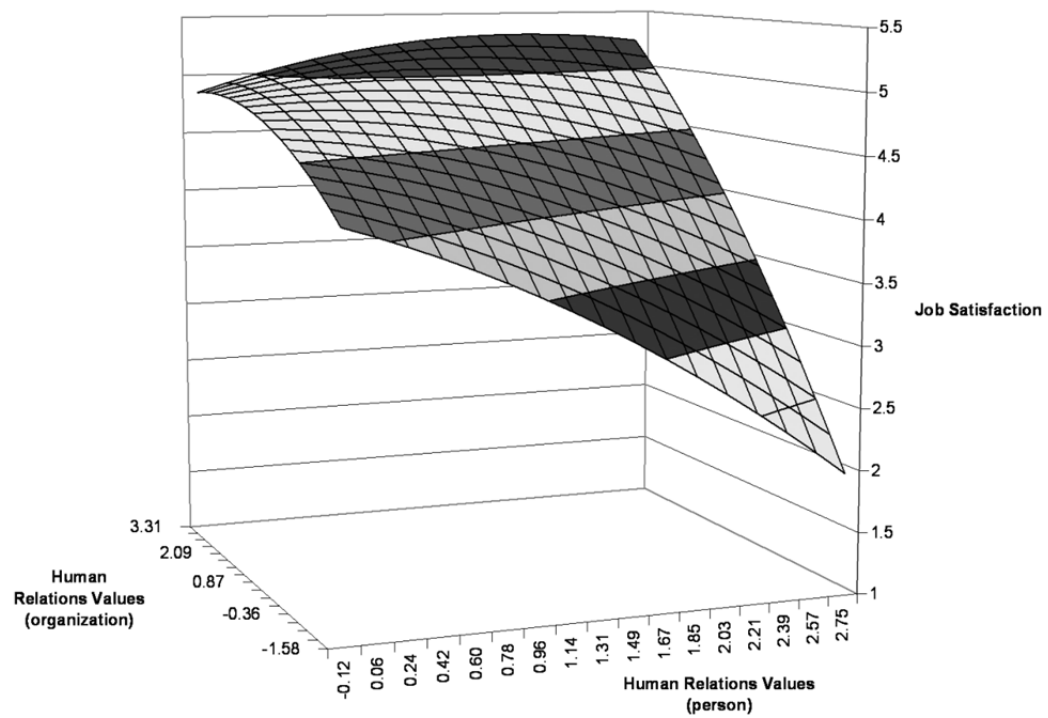


Figure 2. Response surface plot for volunteer Human Relations value congruence on job satisfaction.